

DIRECT VS. F&A AND UNALLOWABLE COSTS INFORMATION SHEET  
Revised 08/04/2015

The purpose of this grid is to show what is typically allowable as a direct cost vs. facilities and administrative cost, and what is considered an unallowable cost. Direct Charges may sometimes require sponsor approval, this is indicated as well.

Description of Cost	A-21 Reference	Uniform Guidance (2 CFR Part 200) Reference	Direct Charge Allowable with Restrictions	Direct Charge Allowable- Sponsor Approval	F&A	Unallowable
Advertising and Public Relations Costs- General Purpose	J-1	200.421				
Marketing or Public Relations in General						X
General Recruiting (i.e. Faculty)					X	
As required by Sponsored Agreement				X		
Advisory Councils	J-2	200.422		X		
Alcoholic Beverages	J-3	200.423				X
Alumni Activities	J-4	200.424				X
Audit Costs and Related Services	J-5	200.425			X	
Bad Debts	J-6	200.426				X
Bonding Costs	J-7	200.427		X		
Business Cards						
General Purpose					X	
Research Project Specific				X		
Commencement and Convocation Costs	J-8	200.429				X
Communication Costs	J-9	N/A				
Services for Telephone, Fax, etc.					X	
Long Distance Telephone calls						
General Purpose					X	
Research Project Specific				X		
Compensation for Personal Services	J-10	200.430	X			
Contingency Provisions	J-11	200.433				X
Deans of Faculty and Graduate Schools	J-12	N/A			X	
Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, Patent Infringement	J-13	200.435				X
Depreciation and Use Allowances	J-14	200.436			X	
Donations and Contributions	J-15	200.434				X
Employee Morale, Health, and Welfare Costs	J-16	200.437			X	
Entertainment Costs	J-17	200.438				
General						X
Business Meals- Research Specific w/Sponsor Approval				X		
Equipment and Other Capital Expenditures	J-18	200.439				
General Purpose					X	
Research Project Specific				X		
Fines and Penalties	J-19	200.441				X
Fund Raising and Investment Costs	J-20	200.442				X
Gains and Losses on Depreciable Assets	J-21	200.443			X	
Goods or Services for Personal Use	J-22	200.445				X
Housing and Personal Living Expense	J-23	200.445				X
Idle Facilities and Idle Capacity	J-24	200.446				X
Insurance and Indemnification	J-25	200.447				
General Purpose					X	
Research Project Specific				X		
Interest	J-26	200.449			X	
Labor Relations Costs	J-27	N/A			X	
Lobbying	J-28	200.450				X
Losses on Other Sponsored Agreements or Contracts	J-29	200.451				X
Maintenance and Repair Costs	J-30	200.452				
General Purpose					X	
Research Project Specific			X			
Material and Supplies Costs	J-31	200.453	X			
Meetings and Conferences (to disseminate technical information)	J-32	200.432	X			
Memberships, Subscriptions, and Professional Activities	J-33	200.454				
Business, Technical, Professional Organizations					X	
Civil or Social Organizations						X
Patent Costs	J-34	200.448		X		
Plant and Homeland Security Costs	J-35	200.457		X		
Pre-Agreement Costs	J-36	200.458				
General						X
With Prior Approval				X		

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Professional Services Costs	J-37	200.459	X			
Proposal Costs	J-38	200.460			X	
Publication and Printing Costs	J-39	200.461	X			
Rearrangement and Alteration Costs	J-40	200.462		X		
Reconversion Costs	J-41	200.462		X		
Recruiting Costs	J-42	200.463		X		
Rental Costs of Building and Equipment	J-43	200.465	X			
Royalties and Other Costs for use of Patents	J-44	200.448		X		
Scholarships and Student Aid Costs	J-45	200.466				
General Purpose						X
If Purpose of project is to provide education				X		
Selling and Marketing	J-46	200.467				X
Specialized Service Facilities	J-47	200.468	X			
Student Activity Costs	J-48	200.469				
General Purpose						X
Research Project Specific				X		
Taxes	J-49	200.470		X		
Termination Costs applicable to Sponsored	J-50	200.471		X		
Training Costs	J-51	200.472			X	
Transportation Costs	J-52	200.473	X			
Travel Costs	J-53	200.474	X			
Trustees	J-54	200.475			X	